

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

THURSDAY, THE THIRTIETH DAY OF DECEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and

THE HON'BLE MR JUSTICE ELIPE DHARMA RAO

WRIT PETITION NO : 23993 of 2004

Between:

Krishidhan Seeds Ltd., rep.by its Branch Manager, Surendra Tawari
S/o.Sudhakar Kurnool (Post & District) (A.P)

..... PETITIONER

AND

1 Special Assistant Commercial Tax officer, Vadiampet,

Ananthapur District.

2 Mr.M.Ramesh Kumar Reddy, Special Assistant

Commercial Tax officer, Vadiampet (Post), Ananthapur

District.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court will be pleased to issue an order or direction or writ more appropriately writ of Mandamus to declare the action of the Respondents in detaining the petitioner's lorries i.e. lorry No.AP02V 1296 & AP02U 7084 as illegal and further direct the respondents to

pay the damages sustained by the petitioner at Rs.50,000 per day during the detention period and pass such other order or orders.

Counsel for the Petitioner:MR.K.RAJANNA

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

The Court at the admission stage made the following :

O R D E R (Per MHSA,J)

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As it was represented before us by the learned Standing Counsel for Commercial Tax that lorries have been released upon payment of tax, writ petition was rendered infructuous, however, the matter was adjourned from 27.12.2004 to this date on the prayer on the learned counsel for the petitioner to obtain instructions of his client.

2. It is represented by the learned counsel for the petitioner that the lorries have been released and that petitioner had paid tax under protest and it is further submitted by the learned counsel for the petitioner that no tax at all is due and payable by the petitioner and the collection has been made illegally.

3. These are subsequent events which, it shall be open for the petitioner, if so advised, to question by appropriate writ petition. As lorries have been released, the writ petition, as framed, is rendered infructuous and is accordingly dismissed.

4. It is hereby clarified that the dismissal of the instant writ petition as infructuous shall not preclude the respondents from proceeding with the enquiry as to the payment of tax in accordance with law, nor shall it preclude the petitioner from questioning such subsequent action by such proceedings, as he may be advised.

5. No order as to costs.

M.H.S.ANSARI,J

ELIPE DHARMA RAO,J

AVS

DATE:30.12.2004

To

1 Special Assistant Commercial Tax officer, Vadiampet,
Ananthapur District.

2. Two C.Cs. to G.P. for Commercial Tax, High Court of A.P.
Buildings, Hyderabad (O.U.T.).

3. Two C.D. copies.